

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.810 Records Required to Support Deductions</b>
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**TITLE 86: REVENUE  
PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.810 Records Required to Support Deductions**

- a) Where the nature of a business is such that charge and time sales are made, or where the nature of the business is such that a portion of its sales are for resale, or are within the protection of the Commerce Clause of the Constitution of the United States, or consist of services, or are made to any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes, or are made on or after March 21, 1963, to a governmental body, or are exempt from the Retailers' Occupation Tax on some other ground, then such records as will clearly indicate the information required in filing returns must be kept.
- b) To support deductions made on the tax return form, as authorized under the Act, on account of receipts from isolated or occasional sales of tangible personal property, on account of receipts from sales of tangible personal property for resale, on account of receipts from sales of tangible personal property made within the protection of the Commerce Clause of the Constitution of the United States, on account of receipts received by the seller from sales made to any corporation, society, association, foundation or institution organized and operated exclusively for charitable, religious or educational purposes, on account of receipts received by the seller from sales made on or after March 21, 1963, to any governmental body or on any other ground, entries in any books, records or other pertinent papers or documents of the taxpayer in relation thereto shall be in detail sufficient to show the name and address of the taxpayer's customer in each such transaction, the character of every such transaction (whether it is a sale for resale, a sale made within the protection of the Commerce Clause of the Constitution of the United States, an isolated or occasional sale, etc.), the date of every such transaction, the amount of receipts realized from every such transaction and such other information as may be necessary to establish the nontaxable character of such transaction under the Act.
- c) Except in the case of a sale to a purchaser who will always resell and deliver the property to his customers outside Illinois, anyone claiming that he has made a nontaxable sale for resale in some form as tangible personal property shall also keep a Certificate of Resale from the purchaser that contains the information required under Section 130.1405 of this Part. The failure to obtain and keep a Certificate of Resale shall create a presumption that the sale was not a sale for resale. The seller may, however, present other documentary evidence to overcome this presumption (see Section 130.1405(d) of this Part).

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)